

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Financial Officers
State Departments and Agencies

DATE: September 20, 2002

FROM: Lawrence C. Franklin, Jr., State Controller

SUBJECT: **FEDERAL GRANTS INFORMATION SCHEDULE**

The State's RI-SAIL accounting system presently permits the use of a single line item/sequence/source number to provide for more than one federal grant. Accordingly, each federal grant is not specifically identified and accounted for within the system.

The enclosed schedule has been designed to accumulate federal grant information by line item/sequence/source number and, within each line item/sequence/source number, by Catalog of Federal Domestic Assistance (CFDA) number. Information is requested for the fiscal year ended June 30, 2002 concerning the following federal grants:

- Those awarded during the fiscal year ended June 30, 2002.
- Those awarded prior to July 1, 2001, and ...
 - which have a grant period that ends after June 30, 2000, or
 - which have a grant period which ended June 30, 2001 or prior, but which had available federal balance (cash and/or allotment) at June 30, 2001 within an line item/sequence/source number.

For the purposes of this schedule, a federal grant is defined as the funds awarded by a federal agency for a certain period to accomplish a public purpose of support or assistance as authorized by federal statutes. Each federal grant is identified by the Catalog of Federal Domestic Assistance Number.

Whenever more than one Federal Award is currently operated out of one Federal, line item/sequence/source number, separate lines must be entered for each award. Please request additional account numbers in order to provide separate accounting on the state's central accounting system.

Instructions to complete this schedule and a completed sample are enclosed. Please note that a reconciliation is required if amounts 7a and 7b do not agree, and agency cash balance is not in agreement with RI-SAIL. The form, entitled "Federal Grants Information Reconciliation Form" is enclosed for this purpose.

You can submit this report via e-mail (Microsoft Excel 97) or hard copy on or before November 1, 2002 to the following:

Department of Administration
Office of Accounts and Control
One Capitol Hill
Providence, RI 02908-5883
E-MAIL: GuyG@gw.doa.state.ri.us.

Office of the Auditor General
1145 Main Street
Pawtucket, RI 02860
E-MAIL: TMcCormick@oag.state.ri.us

/hh
CFO:03-19

Department of Administration
OFFICE OF ACCOUNTS AND CONTROL
One Capitol Hill
Providence, RI 02908

**INSTRUCTIONS FOR PREPARING
FEDERAL GRANTS INFORMATION SCHEDULE**

These instructions are keyed to the enclosed Federal Grants Information Schedules. Federal Grants forms can be obtained at our website under Forms.

Column No.

1. Enter the complete line item/sequence/source number number of each account used to account for federal grant award(s), e.g., 10051022
2. Enter for each line item/sequence/source number number the Catalog of Federal Domestic Assistance (CFDA) identification number assigned by the federal agency granting the award. In instances where individual grants with varying grant periods have been awarded under the same CFDA number, indicate the individual grant activity on the schedule with reference to the CFDA number. (Do not summarize the individual grant activity under the single CFDA number.)
 - a. Federal grant awards to be entered include:
 - Those awarded during the fiscal year ended June 30, 2002;
 - Those awarded prior to July 1, 2001 and which have a grant period that ends after June 30, 2000, OR
 - Those which have a grant period which ended June 30, 2001, or prior, but which had available federal balances (cash and/or allotment) at June 30, 2001 within an line item/sequence/source number.
 - b. Federal grant awards should be entered by line item/sequence/source number so that a total may be entered in Columns (7), (8), and (9) for each line item/sequence/source number.

INSTRUCTIONS FOR PREPARING
FEDERAL GRANTS INFORMATION SCHEDULE

Federal grants awarded, but not yet assigned to a line item/sequence/source number, should be entered at the end of the schedule.

c. Federal grants should not be broken down by projects.

3. Enter a brief grant title from the federal award notice or the Catalog of Federal Domestic Assistance.
4. Enter the name of the federal agency providing the grant award. Abbreviations may be used; e.g., HHS for Health and Human Services, DA for Department of Agriculture, etc.
5. Place a 1, 2, or 3 in this column to identify the method used to obtain federal funds:

1 = Letter of credit

2 = Reimbursement of state expenditures

3 = Other

Describe "Other" on a separate sheet.

6. Enter the beginning and ending date of the grant period covered by each grant award, e.g. from 10/1/00 to 9/30/01.
7. Enter total amount of expenditures incurred in the state's fiscal year ended June 30, 2002 as follows:
 - a. Expenditures reported to the Federal Government for the state's fiscal year ended June 30, 2002.
 - b. Expenditures reported recorded on the Controller's web site for June 30, 2002.

Provide reconciliation on the attached Federal Grants Reconciliation form if amounts in 7a and 7b do not agree.

Unexpended Federal Balances (Columns 8 and 9).

The unexpended federal allotment balance is defined as the total amount authorized for spending during the fiscal year ended June 30, 2002, less expenditures during the year.

The purpose of Columns (8) and (9) is to list the balance of individual federal grant awards within each line item/sequence/source number, and to total these balances by line item/sequence/source number.

INSTRUCTIONS FOR PREPARING
FEDERAL GRANTS INFORMATION SCHEDULE

8. Enter the unexpended federal cash balance at June 30, 2002 for each individual federal grant award listed in Column (2). Add the amounts and enter the total unexpended federal cash balance for each line item/sequence/source number. A positive balance represents unexpended federal cash, and a negative balance represents unreimbursed federal expenditures (Federal Receivable). Provide reconciliation on the attached Federal Grants form if the cash balance per agency records does not agree with that calculated using RI-SAIL.
9. Enter the unexpended federal allotment balance at June 30, 2002 for each individual federal grant award listed in Column (2). Add the amounts and enter the total unexpended federal allotment balance for each line item/sequence/source number.

NOTE: You will need to refer to Chief Financial Officer memorandum number 03-04 in order to complete the Federal Grant Information Schedule accurately.

Do not leave any columns blank. Indicate N/A, if not applicable.

/hh
CFO:03-19

Dept. _____

Division: _____

Authorized Agent:

Name/Title: _____

Signature: _____

Telephone: _____

Date: _____

PLEASE READ INSTRUCTIONS BEFORE COMPLETING SCHEDULE

Department of Administration
Office of Accounts and Control
One Capitol Hill, Providence, RI 02908

REPORT DISTRIBUTION
Original - Controller
Copy - Auditor General

FEDERAL GRANTS INFORMATION SCHEDULE[illegible]

Note: Round off to nearest dollar amount.

* Provide reconciliation if amounts do not agree.

Dept. _____

Division:_____

Authorized Agent:

Name/Title: _____
Signature: _____
Telephone: _____
Date: _____

*** PLEASE READ ATTACHED INSTRUCTIONS BEFORE COMPLETING SCHEDULE ***

Department of Administration
OFFICE OF ACCOUNTS AND CONTROL
One Capitol Hill, Providence, RI 02908

REPORT DISTRIBUTION
* *Return one copy for each grant with expenditures or cash balances from Statement "A" to State Controller and Auditor General.*

FEDERAL GRANTS INFORMATION RECONCILIATION FORM

CFDA #:		ADJUSTMENTS		RI-SAIL EXPENDITURES	FEDERAL CLAIMS PER FEDERAL REPORTS	RI-SAIL CASH BALANCE	STATE AGENCY CASH BALANCE	FEDERAL AGENCY CASH BALANCE	UNEXPENDED FEDERAL ALLOTTMENT	FEDERAL RECEIVABLE BALANCE
LINE ITEM/SEQUENCE/SOURCE NO.:		DR	CR							
ACCOUNT NAME:										
LETTER OF CREDIT NO.:										
RI-SAIL AS OF:										
ADJUSTMENTS:										
ADJUSTED TOTALS:										